REMARKS/ARGUMENTS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

After entry of the present amendment, Claims 1-13 are pending; and Claims 1 and 13 are amended. It is respectfully submitted that no new matter is added by this amendment.

In the outstanding Office Action, Claims 1-10 and 13 are rejected under 35 U.S.C. § 102(b) as anticipated by U.S. Patent No. 6,294,834 B1 to Yeh; and Claims 11 and 12 were indicated as including allowable subject matter.

Applicants acknowledge with appreciation the indication that Claims 11 and 12 contain allowable subject matter.

With regard to the outstanding rejection of Claims 1-10 and 13 under 35 U.S.C. § 102(b) as anticipated by <u>Yeh</u>, that rejection is respectfully traversed.

Claim 1 recites, in part, a first via formed in the predetermined wiring layer and connected directly to a top surface of the upper electrode of the capacitor and a second via formed in an overlaying wiring layer stacked on the predetermined wiring layer, the second via being connected directly on the first via. Claim 13 recites, in part, that the first via is connected directly on at least the upper electrode formed in the predetermined wiring layer and a second via formed in the interlayer insulating film connected directly to the first via.

At page 2, the outstanding Office Action alleges that <u>Yeh</u> discloses a first via (layer just above "N3") formed in the predetermined wiring layer and connected (through N3) to a top surface of the upper electrode of the capacitor. As such, according to the arguments presented in the Office Action, the first via of <u>Yeh</u> is not connected directly to the top surface of the upper electrode of the capacitor, but connected through a thin electrode or wiring denoted by N3.

However, in accordance with exemplary embodiments of the present invention and as recited in the independent claims, the first via 51 is directly connected to a top surface of the upper electrode 35 of the capacitor and the second via 60a is directly connected to the first via 51.

Further, as shown in the exemplary embodiment of Figure 1, for example, the first via 51 has a cross-section larger than that of the second via, as recited in Claim 2.

In contrast, Figure 1 of <u>Yeh</u> shows that the thin electrode or wiring denoted by N3 is directly connected to the top electrode 38 of the capacitor 32. On this thin electrode or wiring N3, a thick via is directly formed. In other words, even if the electrode or wiring denoted by N3 is thought as the first via according to the assertions in the Office Action, this first via has a section smaller than that of a second via, accordingly to the disclosure in <u>Yeh</u>.

Accordingly, <u>Yeh</u> fails to disclose or suggest all the features recited in independent Claims 1 and 13. Claims 2-12 depend from Claim 1. It is therefore respectfully submitted that Claims 1-13 distinguish over <u>Yeh</u>, and it is respectfully requested that the rejection of claims under 35 U.S.C. § 102(b) as anticipated by <u>Yeh</u> be withdrawn.

Consequently, in view of the foregoing discussion and present amendments, it is respectfully submitted that this application is in condition for allowance. An early and favorable action is therefore respectfully requested.

Respectfully submitted,

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